



United States Department of the Interior

NATIONAL PARK SERVICE

1849 C Street, N.W.
Washington, DC 20240

November 28, 2012

Re: **New England Building, 617 – 673 Euclid Ave., 614 – 626 Vincent Ave.,
Cleveland, Ohio**
Project Number: **27518**

Dear

I have concluded my review of your appeal of the decision of Technical Preservation Services (TPS), National Park Service, denying certification of the rehabilitation of the property cited above. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 CFR Part 67) governing certifications for Federal income tax incentives for historic preservation as specified in the Internal Revenue Code. I thank _____ and _____ for meeting with me in Washington on November 7, 2012, and for providing a detailed account of the project.

After careful review of the complete record for this project, I have determined that the rehabilitation of the New England Building is consistent with the historic character of the property and the historic district in which it is located, and that the project meets the Secretary of the Interior's Standards for Rehabilitation (the Standards). Therefore, the denial issued on July 26, 2012, by TPS is hereby reversed.

Built in 1895, and greatly enlarged circa 1918, the New England Building was listed in the National Register of Historic Places on September 8, 2000. TPS found that the in-progress rehabilitation of this "certified historic structure" did not meet the Standards owing to the construction of a rooftop addition.

I agree with TPS that rooftop additions generally conflict with Standard 9, which states, "*New additions, exterior alterations, or related new construction shall not destroy historic materials that characterize the property. The new work shall be differentiated from the old and shall be compatible with the massing, size, scale, and architectural features to protect the historic integrity of the property and its environment.*" In this particular case, however, I have determined that the impact of the new rooftop addition—because of the location of the building and the limited viewsheds from which its full height can be seen—does not significantly visually impair the massing, size, scale, and architectural features of the property.

Several factors have entered into this decision. The New England Building is an enormous structure with multiple building masses; this irregular assemblage fronts several streets. In weighing the effect of the rooftop addition on the property, I concur with your statement that the Euclid Avenue facade is the primary, character-defining exterior feature. The rooftop addition is not visible from any approach on this street, which has always been a major thoroughfare in Cleveland. Indeed, the rooftop addition is not visually prominent except for when viewed from a few blocks north on Superior Avenue, and then only against a backdrop of other building masses behind and above the New England Building. Moreover, the

property already supports rooftop additions added both historically and more recently by a previous owner (and not otherwise part of the current rehabilitation). These factors render the new rooftop addition much less detrimental to the building's overall historic character than it would be on a freestanding structure that was readily visible, and allow me to conclude that the new rooftop addition complies with Standard 9.

Although I am reversing the July 26, 2012, denial that TPS issued regarding rehabilitation certification, please note that this project will not become a "certified rehabilitation" eligible for the tax incentives until it is completed and so designated. Should you have any questions concerning these procedures, please contact Mr. Michael Auer at 202-354-2031.

A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,

A handwritten signature in black ink, appearing to read 'John A. Burns', with a long horizontal flourish extending to the right.

John A. Burns, FAIA
Chief Appeals Officer
Cultural Resources

cc: SHPO-OH
IRS